



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Tanya Roberts **Phone #:** (406) 587-1305

(Signature)

(Date)

Chair, Board of Trustees: Chris Catlett

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
113	After School Program	LOCAL		
121	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
131	Gifted and Talented	STATE	016 0366 1315	State
132	Agate Grant	LOCAL		
232	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
281	Medicaid	STATE		State
322	Title I, Part A, Improving Basic Programs	FEDERAL	016 0366 3115	84.010A
324	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	016 0366 1415	84.367
363	Services for Significant Needs Students	STATE		State
365	State OTO Indian Education for All	STATE		state
411	Resource Transfers Dist/Coops	LOCAL		Local
420	Allegiance Refund	LOCAL		
811	Private Donation for SPED Para	LOCAL		
814	Region IV CSP Assistive Technology Grant	LOCAL		
860	Parent Council Playground Trail Donation	LOCAL		
910	Budget Amendment			

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	211,112.05	21,459.25	117,255.60	7,003.99
02	Taxes Receivable - Real and Personal (120-149)	7,933.62	410.42	599.37	
03	Taxes Receivable - Protested (150-159)	2,156.15	136.43	113.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	221,201.82	22,006.10	117,968.06	7,003.99
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)	11,954.25	3,984.75		
35	TOTAL LIABILITIES	11,954.25	3,984.75		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,089.77	546.85	712.46	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	62,153.74			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	137,004.06	17,474.50	117,255.60	7,003.99
52	TOTAL FUND BALANCE/EQUITY	199,157.80	17,474.50	117,255.60	7,003.99
53	TOTAL LIABILITIES AND FUND BALANCE	221,201.82	22,006.10	117,968.06	7,003.99

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,142.98)	77,699.82	50,135.73	679.62
02	Taxes Receivable - Real and Personal (120-149)	1,054.52			1.95
03	Taxes Receivable - Protested (150-159)	33.78			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(54.68)	77,699.82	50,135.73	681.57
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,088.30			1.95
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,142.98)	77,699.82	50,135.73	679.62
52	TOTAL FUND BALANCE/EQUITY	(1,142.98)	77,699.82	50,135.73	679.62
53	TOTAL LIABILITIES AND FUND BALANCE	(54.68)	77,699.82	50,135.73	681.57

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				15,776.86
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				15,776.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				15,776.86
52	TOTAL FUND BALANCE/EQUITY				15,776.86
53	TOTAL LIABILITIES AND FUND BALANCE				15,776.86

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	399.84	5,920.62		13,773.87
02	Taxes Receivable - Real and Personal (120-149)	632.48			1,672.02
03	Taxes Receivable - Protested (150-159)	91.25			552.49
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,123.57	5,920.62		15,998.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	723.73			2,224.51
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	39.23			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	360.61	5,920.62		13,773.87
52	TOTAL FUND BALANCE/EQUITY	399.84	5,920.62		13,773.87
53	TOTAL LIABILITIES AND FUND BALANCE	1,123.57	5,920.62		15,998.38

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19.75	55,543.36		
02	Taxes Receivable - Real and Personal (120-149)		527.26		
03	Taxes Receivable - Protested (150-159)		104.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	19.75	56,174.87		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		631.51		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19.75	55,543.36		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	19.75	55,543.36		
53	TOTAL LIABILITIES AND FUND BALANCE	19.75	56,174.87		

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			17,899.18	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			17,899.18	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			17,899.18	
52	TOTAL FUND BALANCE/EQUITY			17,899.18	
53	TOTAL LIABILITIES AND FUND BALANCE			17,899.18	



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,735.83	14,234.29		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	35,735.83	14,234.29		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	672.18	14,234.29		
25	Other Current Liabilities (621-679)	35,063.65			
35	TOTAL LIABILITIES	35,735.83	14,234.29		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,735.83	14,234.29		



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	378,099.86	373,468.90
	1190 Penalties and Interest on Taxes	282.14	335.70
	1310 Individual Tuition	79,459.45	74,960.90
	1320 Tuition from Schl Dists Within State	669.10	1,045.20
	1510 Interest Earnings	1,956.21	2,541.37
	3110 Direct State Aid	584,164.19	618,817.41
	3111 Quality Educator	45,021.60	45,138.50
	3112 At Risk Student	1,097.11	932.25
	3113 Indian Education For All	4,365.60	4,468.32
	3114 American Indian Achievement Gap	1,400.00	2,050.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	62,198.62	61,559.21
	3116 Data For Achievement	3,210.00	4,280.00
	3118 Natural Resource Development	4,162.85	6,832.96
	3120 State Guaranteed Tax Base Aid	311,736.00	325,778.32
	3444 State School Block Grant	31,730.50	31,730.50
	3446 SB96 Block Grant Reimbursement	811.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,510,364.32	1,553,939.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	652,264.45	694,790.35
			2XX	Personal Services - Employee Benefits	93,675.88	100,081.80
			3XX	Purchased Professional and Technical Services	5,905.89	6,847.57
			4XX	Purchased Property Services	750.00	2,594.06
			5XX	Other Purchased Services	869.08	1,226.99
			6XX	Supplies and Materials	58,721.69	47,930.51
			810	Dues and Fees	775.46	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	28,398.00	29,541.00
			2XX	Personal Services - Employee Benefits	7,113.60	7,237.09
			3XX	Purchased Professional and Technical Services	1,500.00	2,150.00
			5XX	Other Purchased Services	0.00	175.00
			6XX	Supplies and Materials	1,048.27	2,291.08
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	45,165.04	46,339.00
			2XX	Personal Services - Employee Benefits	391.04	486.59

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	500.00	0.00
			5XX Other Purchased Services	250.00	388.14
			6XX Supplies and Materials	7,190.28	4,036.61
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	1,621.04	4,809.50
			5XX Other Purchased Services	271.66	389.25
			6XX Supplies and Materials	27.99	215.68
			810 Dues and Fees	2,875.50	2,408.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	112,189.50	117,156.80
			2XX Personal Services - Employee Benefits	6,900.32	8,037.50
			3XX Purchased Professional and Technical Services	1,043.68	1,926.62
			4XX Purchased Property Services	400.00	101.00
			5XX Other Purchased Services	4,594.49	2,618.24
			6XX Supplies and Materials	2,093.88	3,901.19
			810 Dues and Fees	893.00	576.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	47,074.02	53,633.75
			2XX Personal Services - Employee Benefits	7,217.88	7,430.15
			3XX Purchased Professional and Technical Services	6,402.80	10,940.00
			4XX Purchased Property Services	8,254.07	7,733.26
			5XX Other Purchased Services	29,792.79	15,667.32
			6XX Supplies and Materials	15,607.80	15,415.97
			810 Dues and Fees	1,629.81	1,413.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	46,130.01	46,855.65
			2XX Personal Services - Employee Benefits	7,597.29	11,302.49
			3XX Purchased Professional and Technical Services	1,915.57	26,590.25
			4XX Purchased Property Services	95,109.09	87,274.92
			5XX Other Purchased Services	1,631.44	1,422.16
			6XX Supplies and Materials	8,354.21	9,902.83
			7XX Property and Equipment Acquisition	0.00	5,550.00
			810 Dues and Fees	130.00	316.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	300.00
			2XX Personal Services - Employee Benefits	0.00	22.94
		280 Special Education - Local and State			
		1XXX Instruction			
			1XX Personal Services - Salaries	97,810.08	110,014.01
			2XX Personal Services - Employee Benefits	16,592.80	18,992.69
			3XX Purchased Professional and Technical Services	450.00	300.00
			5XX Other Purchased Services	450.00	400.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	2,930.05	2,137.81
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,550.00	3,426.00
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	925.00	850.00
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	10,360.41	8,429.97
			2XX Personal Services - Employee Benefits	1,102.79	1,589.22
			5XX Other Purchased Services	73.25	172.80
			6XX Supplies and Materials	0.00	460.00
910	Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	15,235.07	6,772.23
			2XX Personal Services - Employee Benefits	3,135.75	1,077.48
			4XX Purchased Property Services	555.73	791.97
			6XX Supplies and Materials	14,204.38	5,139.39
			810 Dues and Fees	453.72	305.00
999	Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	15,000.00	0.00
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	1,097.36
910	Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	10,176.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,497,105.55</u>	<u>1,562,158.90</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					164,895.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,553,939.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,562,158.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	62,153.74	Less Last Year	19,671.90	(4b)	42,481.84	
					42,481.84	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					199,157.80	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	25,030.47	19,401.95
	1190 Penalties and Interest on Taxes	18.71	17.40
	1410 Individual Transportation Fees	8,728.62	8,944.08
	1510 Interest Earnings	93.57	169.74
	1910 Rentals	70.77	0.00
	2220 County On-Schedule Trans Reimb	4,497.20	4,496.67
	3210 State On-Schedule Trans Reimb	4,497.20	4,496.68
	3444 State School Block Grant	1,796.35	1,796.35
	3446 SB96 Block Grant Reimbursement	34.06	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		44,766.95	39,322.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	757.76	589.09
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	20,014.58	18,893.19
			2XX Personal Services - Employee Benefits	2,843.97	4,663.54
			3XX Purchased Professional and Technical Services	197.00	1,664.00
			4XX Purchased Property Services	3,985.57	3,302.97
			5XX Other Purchased Services	4,785.23	5,336.04
			6XX Supplies and Materials	3,323.15	2,808.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,907.26	37,257.02



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					15,408.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,322.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,257.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,474.50	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	32,153.13	28,266.23
	1190 Penalties and Interest on Taxes	23.98	25.35
	1510 Interest Earnings	1,193.96	832.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,371.07	29,124.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	83,283.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	83,283.20	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					171,414.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,124.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,283.20 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,255.60 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	27.40	103.35
	1621 Lunch Sales	76,719.79	89,254.37
	4550 Federal Child Nutrition	14,490.70	11,525.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		91,237.89	100,883.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	23,474.04	39,176.12
			2XX Personal Services - Employee Benefits	5,775.33	9,234.34
			6XX Supplies and Materials	44,403.04	55,552.41
			810 Dues and Fees	137.50	326.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				73,789.91	104,289.37

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						10,409.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,883.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,289.37 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,003.99 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	49,212.28	49,559.22
	1190 Penalties and Interest on Taxes	36.67	44.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,248.95	49,603.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	45,110.55	40,604.18
			2XX	Personal Services - Employee Benefits	4,888.62	9,392.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,999.17	49,996.62	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					-750.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					49,603.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					49,996.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,142.98 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	430.78	615.52
	2240 County Retirement Distribution	197,771.31	181,614.33
	6100 Material Prior Period Revenue Adjustments	322.33	1,097.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		198,524.42	183,327.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	102,973.71	109,886.39
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	4,418.76	4,666.56
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	972.87	926.04
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	6,520.36	6,801.38
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	17,898.18	18,361.86
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,729.63	8,210.29
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	7,199.20	7,121.73
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	3,048.13	2,744.09
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	21,494.42	21,906.52
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	3,916.00	3,572.00
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	162.43	77.92
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	1,745.64	1,591.69
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	5,288.11	6,128.19



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	182,367.44	191,994.66
--	------------	------------

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	86,367.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	183,327.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	191,994.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	77,699.82	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
113 After School Program		
1900	Other Revenue from Local Sources	12,380.10
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	21,229.00
131 Gifted and Talented		
3600	State Gifted & Talented Reimbursement	5,460.00
232 IDEA Part B (Trans from Coop)		
5700	Resources Transferred from Other School Districts or Cooperatives	14,871.00
281 Medicaid		
3357	Montana Administrative Claiming Reimbursement	5,533.97
322 Title I, Part A, Improving Basic Programs		
4200	Title I, Part A, Improving Basic Programs	7,228.00
324 Title II, Part A, Teacher/Principal Train/Recruit		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,129.00
363 Services for Significant Needs Students		
3610	Services for Significant Needs Students	3,375.00
411 Resource Transfers Dist/Coops		
5700	Resources Transferred from Other School Districts or Cooperatives	19,166.13
420 Allegiance Refund		
1900	Other Revenue from Local Sources	51.25
860 Parent Council Playground Trail Donation		
1900	Other Revenue from Local Sources	18,175.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,598.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
113 After School Program					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		7,748.10
		2XX	Personal Services - Employee Benefits		4,556.61
		6XX	Supplies and Materials		1,090.57
			113 Subtotal		13,395.28
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		15,687.99
		2XX	Personal Services - Employee Benefits		5,541.01
			121 Subtotal		21,229.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
131	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,876.31
			2XX Personal Services - Employee Benefits		1,583.69
			131 Subtotal		5,460.00
232	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,014.90
			2XX Personal Services - Employee Benefits		3,856.10
			232 Subtotal		14,871.00
281	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,772.79
			6XX Supplies and Materials		747.08
			281 Subtotal		2,519.87
322	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,801.79
			2XX Personal Services - Employee Benefits		2,426.21
			322 Subtotal		7,228.00
324	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,685.69
			2XX Personal Services - Employee Benefits		1,443.31
			324 Subtotal		5,129.00
363	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
		1XXX	Instruction		
			6XX Supplies and Materials		3,375.00
			363 Subtotal		3,375.00
365	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,150.00
			6XX Supplies and Materials		11.78
			365 Subtotal		1,161.78



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
411	Resource Transfers Dist/Coops				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		13,368.51
			2XX Personal Services - Employee Benefits		5,797.62
			411 Subtotal		19,166.13
420	Allegiance Refund				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		461.25
			420 Subtotal		461.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					93,996.31

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					31,533.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					112,598.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					93,996.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					50,135.73	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
113 After School Program	12,380.10	13,395.28	-1,015.18
121 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	21,229.00	21,229.00	0.00
131 Gifted and Talented	5,460.00	5,460.00	0.00
232 IDEA Part B (Trans from Coop)	14,871.00	14,871.00	0.00
281 Medicaid	5,533.97	2,519.87	3,014.10
322 Title I, Part A, Improving Basic Programs	7,228.00	7,228.00	0.00
324 Title II, Part A, Teacher/Principal Train/Recruit	5,129.00	5,129.00	0.00
363 Services for Significant Needs Students	3,375.00	3,375.00	0.00
365 State OTO Indian Education for All	0.00	1,161.78	-1,161.78
411 Resource Transfers Dist/Coops	19,166.13	19,166.13	0.00
420 Allegiance Refund	51.25	461.25	-410.00
860 Parent Council Playground Trail Donation	18,175.00	0.00	18,175.00
Total	112,598.45	93,996.31	18,602.14



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	924.00	1,065.00
	1510 Interest Earnings	13.54	6.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>937.54</u>	<u>1,071.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,073.45	992.00
			2XX Personal Services - Employee Benefits	181.58	6.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,255.03</u>	<u>998.13</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	606.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,071.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	998.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	679.62	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.11	129.11
	5300 Operating Transfers from Other Funds	15,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,005.11	129.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance						15,647.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,776.86	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,345.39	29,725.89
	1190 Penalties and Interest on Taxes	22.68	37.20
	1510 Interest Earnings	4.43	0.00
	1945 Fees - Users/Resale of Supplies	500.00	0.00
	3281 State Technology Aid	1,386.93	1,391.17
	5400 Proceeds from Long-Term Liabilities	31,044.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,303.43	31,154.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	820.02	1,740.00
			6XX Supplies and Materials	366.45	7,393.73
			7XX Property and Equipment Acquisition	31,110.00	0.00
			810 Dues and Fees	250.00	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	6,745.62	5,823.80
			2XX Personal Services - Employee Benefits	37.68	1,356.58
			4XX Purchased Property Services	11,781.44	10,710.40
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	5,132.24	10,296.62
			850 Interest on Debt	132.68	291.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,376.13	37,612.66



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					6,819.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					31,154.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					37,612.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	39.23	Less Last Year	0.00	(4b)	39.23	
					39.23	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					399.84	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.76	37.21
	3445 State Combined Fund School Block Grant	2,550.62	2,550.62
	3447 SB96 Combined Block Grant Reimbursement	299.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,864.55	2,587.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	92.21	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92.21	0.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					3,332.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,587.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,920.62 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	67,226.98	78,529.51	
	1190 Penalties and Interest on Taxes	50.09	70.71	
	1510 Interest Earnings	477.69	439.98	
	3120 State Guaranteed Tax Base Aid	23,502.81	14,018.95	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		91,257.57	93,059.15	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	85,000.00	90,000.00
			850 Interest on Debt	16,275.00	13,725.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				101,625.00	104,075.00

Schedule Of Changes Worksheet						Fund Code 50
Beginning Fund Balance						24,789.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						93,059.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						104,075.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,773.87 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	24,986.13	24,823.36
	1190 Penalties and Interest on Taxes	18.69	22.31
	1510 Interest Earnings	0.00	315.82
	1910 Rentals	1,139.00	4,425.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,143.82	29,586.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		26XX	Operation and Maintenance of Plant Services				
			4XX	Purchased Property Services	530.18	0.00	
348							
	190	School Safety Projects					
		4XXX	Facilities Acquisition and Construction Services				
			7XX	Property and Equipment Acquisition	6,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					6,530.18	0.00	

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					25,956.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,586.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					55,543.36 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	153.15	190.38
	1900 Other Revenue from Local Sources	104,148.99	135,270.45
	5700 Resources Transferred from Other School Districts or Cooperatives	3,500.00	0.00
	6100 Material Prior Period Revenue Adjustments	365.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		108,167.92	135,460.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	107,669.42	136,587.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				107,669.42	136,587.37

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	19,025.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	135,460.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	136,587.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,899.18	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	45,284.00	47,112.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	609,444.83	658,081.26
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	7,432.24	3,164.23
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,981.81	324.02
XX	XXX	26XX	41X Energy Utility Services	34,727.49	36,648.56
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	6,000.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,147.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,147.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,382.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	44,851.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	185,267.13
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	110,014.01	40,604.18	0.00	0.00	0.00
280	1XXX	2XX	18,992.69	9,392.44	0.00	0.00	0.00
280	1XXX	3XX	300.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	400.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,137.81	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,426.00	0.00	0.00	0.00	0.00
Totals			135,270.51	49,996.62	0.00	0.00	0.00

185,267.13

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	128,565.00	0.00	23,975.00	0.00	152,540.00
Buildings	2,220,011.00	0.00	0.00	0.00	2,220,011.00
Machinery and Equipment	211,075.00	0.00	0.00	0.00	211,075.00
Totals at Historical Cost	2,559,651.00	0.00	23,975.00	0.00	2,583,626.00
Depreciation					
Improvement Accum	60,056.00	0.00	3,057.00	0.00	63,113.00
Building Accum	565,121.00	0.00	33,262.00	0.00	598,383.00
Machinery and Equipment Accum	159,563.00	0.00	22,368.00	0.00	181,931.00
Total Accumulated Depreciation	784,740.00	0.00	58,687.00	0.00	843,427.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,774,911.00	0.00	-34,712.00	0.00	1,740,199.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	97,622.00	30,939.00	0.00	0.00	128,561.00	0.00	128,561.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	97,622.00	30,939.00	0.00	0.00	128,561.00	0.00	128,561.00
Bond(s)							
04/26/2011	485,000.00	0.00	90,000.00	0.00	395,000.00	90,000.00	305,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	485,000.00	0.00	90,000.00	0.00	395,000.00	90,000.00	305,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0366-26637121

16 Gallatin County

0366 Anderson Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	135,221.00	19,866.00	0.00	155,087.00
Net Pension - TRS	1,203,305.00	62,715.00	0.00	1,266,020.00